



## Dependent Care Flexible Spending Account (DCFSA) COVID-19 Qualifying Event Examples

Due to recent life events, participants may be eligible to change their DCFSA elections for situations they may be experiencing. There are options to suspend, modify, or add an election. Qualifying event examples:

- Suspend your election: If your daycare has closed and is not billing you for services, you may consider suspending your election. Should you choose to do this, you may re-elect once your daycare services resume. You must contact Human Resources to resume the election.
- Modify your election:
  - You may increase or decrease your election if your daycare provider has adjusted their fee schedule during this time.
  - If a child is switched from a paid provider to “free care” (i.e. neighbor or relative) or no care.
  - An election change should be permissible whenever there is a change in provider.
- Add an election: Should your family needs require that you seek new provider services that have a cost, you may add an election. For example, you could consider hiring a babysitter to care for your children while you are working in your home. This will qualify so long as the babysitter is over the age of 19 and is not your spouse, the parent of the child, or anyone you can claim as a dependent on your tax returns.